

435.2 Placement and taxation.

1. If a mobile home is placed outside a mobile home park, the home is to be assessed and taxed as real estate.

2. If a manufactured home is placed in a manufactured home community or a mobile home park, the home must be titled and is subject to the manufactured or mobile home square foot tax. If a manufactured home is placed outside a manufactured home community or a mobile home park, the home must be titled and is to be assessed and taxed as real estate.

3. If a modular home is placed in a manufactured home community or mobile home park, the home is subject to the annual tax as required by [section 435.22](#). If a modular home is placed outside a manufactured home community or a mobile home park, the home shall be considered real property and is to be assessed and taxed as real estate. [This subsection](#) does not apply to manufactured home communities or mobile home parks in existence on or before January 1, 1998. If a modular home is placed in a manufactured home community or mobile home park which was in existence on or before January 1, 1998, that modular home shall be subject to property tax pursuant to [section 435.22](#).

2009 Acts, ch 133, §146